Robert J. Higgins, Esq. (RH-6477) Judith R. Cohen, Esq. (JC-8614) Kenneth H. Frenchman, Esq. (KF-3635) DICKSTEIN SHAPIRO LLP 1177 Avenue of the Americas New York, NY 10036-2714 (212) 277-6500

Attorneys for Defendant Merrill Lynch & Co., Inc.

UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	Y
IN RE WORLD TRADE CENTER LOWER MANHATTAN DISASTER SITE LITIGATIO	: 21 MC 102 (AKH) ON : : :
EDWARD KOSOWSKI AND ELZBIETA STEFANSKA	: 07-CV-05299-AKH
Plaintiffs, - against -	 NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT BY MERRILL LYNCH
100 CHURCH, LLC, et al.,	: ELECTRONICALLY FILED
Defendant	ts. :

PLEASE TAKE NOTICE THAT Defendant Merrill Lynch & Co., Inc. ("Merrill Lynch"), as and for its responses to the allegations set forth in the Complaint by Adoption (Check-Off Complaint) Related to the Master Complaint filed in the above-referenced action, hereby adopts Merrill Lynch's Answer to Master Complaint, dated August 3, 2007, which was filed in the matter of *In re World Trade Center Lower Manhattan Disaster Site Litigation*, 21 MC 102 (AKH). To the extent that the Check-Off Complaint in this action alleges a relationship between 100 Church Street and Merrill Lynch, Merrill Lynch avers that it never reoccupied the building at this location after September 11, 2001 and that it terminated all lease arrangements covering this location effective May 8, 2003.

WHEREFORE, Merrill Lynch demands judgment dismissing the above-captioned action as against it, together with its costs and disbursements and for such other and further relief as this Court deems just and proper.

Dated: New York, New York September 14, 2007 DICKSTEIN SHAPIRO LLP

By: /s/ Judith R. Cohen

Robert J. Higgins (RH-6477) Judith R. Cohen (JC-8614) Kenneth H. Frenchman (KF-3635) 1177 Avenue of the Americas New York, New York 10036

Phone: (212) 277-6500 Fax: (212) 277-6501

Attorneys for Defendant MERRILL LYNCH & CO., INC.